

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF OKLAHOMA**

**IN RE: CATHOLIC UNIVERSITY OF
OKLAHOMA,**

Debtor.

Case No. 17-15134 SAH
Chapter 7

**TRUSTEE'S AMENDED MOTION FOR AUTHORIZATION TO (i) USE FUNDS
WHICH MAY CONSTITUTE CASH COLLATERAL, PURSUANT TO 11 U.S.C. § 363(c)
AND (ii) PROVIDE ADEQUATE PROTECTION PURSUANT TO 11 U.S.C.
§§ 361 AND 363, NOTICE OF OPPORTUNITY FOR HEARING,
AND NOTICE OF HEARING IN EVENT OF RESPONSE**

John D. Mashburn, duly appointed and acting Chapter 7 Trustee in the above-referenced bankruptcy case (hereinafter the “Trustee”), respectfully requests that the Court enter an order (a) authorizing the use of certain funds of the Estate which may constitute Cash Collateral, and (b) to determine that holders of potential Cash Collateral claims noted herein are otherwise adequately protected for such use and also have consented to use of Cash Collateral.

Introduction

1. For purposes of this Motion, the term “Cash Collateral” shall mean proceeds of accounts receivable, donations, deposit accounts, refunds of the Estate, or cash on hand with the Trustee in which the Estate and an entity other than the Estate may have an interest, consistent with the definition of Cash Collateral set forth in § 363(a) of the Bankruptcy Code.

2. The Debtor is not an operating business as noted herein. Trustee does not seek use of Cash Collateral funds to operate a business in a Chapter 7 liquidation case, which would require an order of this Court pursuant to 11 U.S.C. § 721. This Motion seeks to fund on a limited basis, expenses to preserve, protect, and market substantial assets noted herein.

3. Catholic University of Oklahoma (referred to hereinafter as “St. Gregory’s University”) had been a private university for many years, situated in Shawnee, Oklahoma, operating under the name of St. Gregory’s University. The assets of the Estate are generally

described in paragraph 3 below. The principal asset is the former campus of St. Gregory's University consisting of approximately 86 acres located at 1900 West McArthur in Shawnee, Oklahoma, together with substantial improvements thereon ("University Campus"). The University Campus was appraised on February 22, 2017, by Richard Riley, MAI, and Robert Liebel, SRA, of Real Property Services, Inc., with a value of \$28,500,000. The Trustee has not commissioned an appraisal to date.

4. The Trustee is actively engaged in preservation, administration, and marketing of the assets of this Estate which arise from the closure of St. Gregory's University. The assets of this Estate, in addition to the University Campus, include certain mineral interests, presently managed by Farmers National Association ("Mineral Interests"), which assets are believed to have a value of approximately \$4,600,000.00. In addition, the Estate (a) holds certain limited accounts receivable, principally related to unpaid tuition obligations of former students in the approximate amount of \$193,000.00, (b) is the beneficiary of various trusts which provide revenue or potential revenue to St. Gregory's University as beneficiary, (c) furniture, fixtures, and other assets, including a library, which includes a rare books collection believed to have a significant but as yet undetermined value,¹ and (d) other miscellaneous assets of the Estate.

Jurisdiction and Venue

5. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b). Reference to the Court of this matter is proper pursuant to 28 U.S.C. § 157(a). This is a core proceeding as contemplated by 11 U.S.C. § 157(b)(2)(A) and (M). In addition, venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

Background and Operations

¹ The ownership interest of certain assets, including rare books must be resolved as between St. Gregory's University and The Benedictine Fathers of Sacred Heart Mission, Inc. a/k/a St. Gregory's Abbey.

6. On or about, December 19, 2017, the Debtor ceased its operations, prior to filing its voluntary Chapter 7 petition, on December 22, 2017. There are no educational or other activities being conducted by the Debtor. The Debtor has no employees at this time.

7. The Trustee is a member of the panel of private trustees established under 28 U.S.C. § 586(a)(1). On December 22, 2017, the Trustee was appointed by the United States Trustee to serve as the Chapter 7 Trustee in this Case, and has acted as Trustee in this Case since the date of his appointment.

8. In order to avoid the expenditure of funds, the Trustee entered into a Limited License Agreement (“Limited License Agreement”) with the Citizens Potawatomi Nation (“CPN”), which asserts secured claims against the Estate. The Trustee, on December 29, 2017, filed Trustee’s Motion Pursuant to 11 U.S.C. § 506(c) for Approval of Agreement with Citizens Potawatomi Nation to Provide Preservation Services [Dkt. No. 10]. The Court approved the Trustee’s motion by Order dated January 17, 2018 [Dkt. No. 17]. Pursuant to the Limited License Agreement, CPN agreed to provide maintenance and security services for the University Campus subject to direction of the Trustee. CPN recently filed an administrative expense claim on the 8th day of March, 2018, as Docket No. 52, asserting a claim for reimbursement of the value of services and expenditures incurred. The Court granted CPN’s administrative expense claim by Order entered March 30, 2018 [Dkt. No. 76]. The Trustee expects to continue to utilize the maintenance and security services of the CPN for the University Campus.

9. Appropriate administration of this Estate is necessary to provide for the potential of substantial upside value on the monetization of its assets, over quick liquidation. An appropriate sale of the University Campus (which the Trustee intends to present to the Court for approval with the possibility of higher and better bids, pursuant to 11 U.S.C. § 363), will likely require several months to achieve, prior to presentation of a contract to the Court for its

consideration. The Trustee, in his efforts to market the University Campus, has personally conferred with representatives of three potential purchasers, and is engaged in ongoing discussions.

10. Pursuant to § 363(c)(2)(A) of the Bankruptcy Code, a trustee may use Cash Collateral if “(A) each entity that has an interest in such Cash Collateral *consents*; or (B) the court, after notice and a hearing, authorizes such use in accordance with the provisions of this section.” 11 U.S.C. § 363(c)(2).

11. Both Foresters and CPCDC, as noted below, assert mortgages against the University Campus. There is a substantial equity cushion in the University Campus alone sufficient to secure the claims of both Foresters and CPCDC, such that this Court can determine that such equity provides adequate protection for the use of Cash Collateral. Although it is highly unlikely that the equity cushion would not provide adequate protection, Trustee offers to CPCDC and Foresters a replacement lien in other assets, should it be necessary, as set forth herein.

12. Pursuant to Bankruptcy Rule 4001(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the relevant provisions for consideration of an Order authorizing Cash Collateral are as follows:

(a) **Name of Each Entity with an Alleged Interest in Cash Collateral.**

(i) Catholic Order of Foresters (“Foresters”). The Foresters are a creditor which filed its Proof of Claim No. 73 asserting a claim pursuant to a Promissory Note dated August 23, 2016, in the unpaid principal balance of \$200,000, together with accruing interest and costs. Foresters claim a real estate mortgage against the University Campus. In addition, Foresters claims a security

interest in “cash items and donations” and caused a UCC-1 form to be filed with the Oklahoma County Clerk on September 2, 2016, listing collateral as

All monies derived from fund raising activities including but not limited to pledges, notes, donations, credit card payments or other forms of promises of support, whether in cash, in kind or both

To date, Trustee is unaware of a security agreement of Debtor granting a security interest in such “monies” assets. Nonetheless, the potential claim in such “monies” is the potential cash collateral interest of Foresters sought to be protected.

(ii) The Citizens Potawatomie Community Development Corporation (“CPCDC”). The CPCDC asserts three claims in this Case as Proofs of Claim No. 25, 26, and 27. CPCDC asserts claims based on three separate promissory notes to Debtor in the aggregate principal sum of \$4,357,679.86, together with accruing interests and costs. CPCDC claims that such claims are secured by real estate mortgages, and security agreements in the University Campus, and an Assignment of Rents. CPCDC claims additional collateral, including a claim in equipment and in “all tuition, grants, and receivables” of Debtor. CPCDC’s UCC-1 form financing statement filed in Oklahoma County encumbers the following:

All receivables of St. Gregory’s University, of 1900 W. MacArthur, Shawnee, OK 74804 – the terms of which are as follows: 1. First dollar distribution of all tuition or grant proceeds as received or collected for school year 2015-16, as well as first dollar distribution of any and all payments of previously earned, but uncollected income or grants from all prior school years/terms. 2. All tuition or grant income received by the university shall be deposited into an account for the CPH Community Development Corp., held in deposit at the First National Bank of Shawnee. 3. Deposits to said account shall begin not more than ten (10) days after the date of closing of this facility, and shall continue until a

sum equal to the principal loan amount (\$300,000), plus any and all accrued interest or fees, has been deposited to said account. 4. CPCDC shall have the option to attach and apply such proceeds to pay-off this credit facility, from time-to-time, as it deems appropriate. 5. Should collections from said account equal the principal loan amount plus accrued interest and fees, the CDC shall immediately release its claim(s) to any future collections of tuition, grant or other proceeds received by the university. 6. First National Bank account to be determined.

(iii) Citizens Potawatomie Nation (“CPN”). CPN is a separate and independent corporate entity from CPCDC. CPN has filed its Proof of Claim No. 42 in which it asserts a claim in the amount of \$3,500,000 based upon an Agreement with Debtor dated July 31, 2015. In its claim, CPN asserts that its claim is secured by a lien on real estate and university assets. There does not appear to be a mortgage filed securing the Agreement. There is no specific claim related to accounts receivable. Trustee does not believe that CPN has a Cash Collateral Interest. Trustee reserves his right to object to CPN’s claimed secured status at a later date.

(b) **Use of Cash Collateral.** The Trustee will use the Cash Collateral to fund expenses of administration, preservation, and marketing of the assets of the Estate. The Trustee has on hand funds in the amount of \$265,703.26 from collected accounts receivable, refunds, closing of Debtor’s accounts, and other receipts, and expects to collect other sums in due course. Nothing contained in this Motion seeks authorization for the Trustee to utilize any proceeds of sale of the University Campus, the mineral properties, or the sale of other assets described herein. However, proceeds of such sales may, upon Court approval, be utilized for payment of fees and expenses incurred and requested by auctioneers, realtors, or other professionals retained by the Trustee and used

to conduct such sales. The Trustee will present any requests to utilize such funds by separate motion.

The authorization sought herein is capped at \$250,000, subject to increase only upon subsequent written consent for additional amounts by CPCDC and Foresters to increase of the cap, or by Court Order. The Trustee contemplates that payment of accruing professional fees will require use of Cash Collateral. However, Trustee will not expend any Cash Collateral for payment of professional fees unless and until such professional fees have been presented to and approved by the Bankruptcy Court and payment from Cash Collateral has been authorized.

(c) **Termination.** Use of the Cash Collateral will continue until the cap is exhausted, as it may have been increased, but may be terminated based upon (a) the Trustee's failure to observe or perform any of the material terms or provisions contained in the Interim Order, or (b) the entry of an order of this Court reversing, staying, vacating, or otherwise modifying the Trustee's use of Cash Collateral, on its own motion or the motion of CPCDC or Foresters.

(d) **Adequate Protection.** The claims of Foresters and CPCDC are each secured by a mortgage claims on the University Campus which has a sizeable equity cushion based upon the appraised value of the University Campus. The University Campus was appraised on February 22, 2017, to have a value of \$28,500,000. The Trustee has not commissioned an appraisal of the University Campus at this time. The aggregate amount of the Foresters and CPCDC claims is \$4,557,679, together with accruing interest and costs, and are individually and in the aggregate adequately protected by the equity cushion in the University Campus for any diminution of their respective collateral based upon use of Cash Collateral. In addition, Trustee will conditionally grant

to CPCDC and Foresters a replacement lien in the priority ultimately to be determined by the Court.

Use of Cash Collateral and Adequate Protection

13. The Court should approve this Motion and enter an Order to permit the use of Cash Collateral to enable the Trustee to gather, protect, and preserve the assets of the Estate, which efforts will benefit all creditors and parties-in-interest. Without ability to utilize potential cash collateral, the administration of the Case could be impaired, with the consequence that the Trustee may not be able to obtain the highest value available for the assets. A secured creditor seeking adequate protection “must initially demonstrate that it holds a claim secured by a valid, perfected lien upon estate property, and that a decline in value of its collateral is either occurring or is threatened.” *See In re Box*, 324 B.R. 290, 292 (Bankr. S.D. Tex. 2005); *see also In re Panther Mountain Land Development, LLC*, 438 B.R. 169, 190 (Bankr. E.D. Ark. 2010) (“In order to establish a *prima facie* case of lack of adequate protection, the moving party must provide evidence that the value of the collateralized property is declining, or at least threatened, as a result of the automatic stay.”).

14. In this instance, it is submitted that neither CPCDC nor Foresters are at risk, because the utilization of Cash Collateral as requested herein will not impair their claims which are otherwise well collateralized by the equity cushion in the University Campus for their asserted liens. *See In re Franklin Equip. Co.*, 416 B.R. 483, 528 (Bankr. E.D. Va. 2009). Accordingly, the Trustee believes it has satisfied the requirements of § 363(c)(2) concerning the use of Cash Collateral (if consent were not obtained).

15. In the event that the equity cushion value of the University Campus were to be inadequate to satisfy the claims of CPCDC and/or Foresters pursuant to the terms of the Interim Order, the Trustee proposes to grant CPCDC and Foresters:

(i) subject to existing liens and mortgages, a security interest in, and lien on, the Pre-Petition Collateral of the Debtor and all other assets of the Estate, now owned and hereafter-acquired, real and personal property, assets and rights, of any kind or nature, wherever located, and accounts receivable, proceeds, products, rents, and profits thereof, whether arising from § 552(b) of the Bankruptcy Code or otherwise (other than causes of action arising under the Bankruptcy Code, including, all of the Trustee's rights in and claims and causes of action under §§ 541, 542, 544, 545, 547, 548, 549, 550, 551, 552(b), and 553 or any other avoidance actions under the Bankruptcy Code (all such actions, the "Avoidance Actions") which replacement liens shall have no recourse to the proceeds or property recovered in respect of any Avoidance Actions, senior to any other security interest or liens, subject only to (x) valid, perfected and enforceable pre-petition liens (if any) which are senior to CPCDC and/or Forester's liens or security interest as of the Petition Date, (y) the payment of allowed professional fees and disbursements incurred by the Trustee, and (z) the payment of United States Trustee Fees, pursuant to 28 U.S.C. § 1930 ("United States Trustee's Fees") (the items identified in (y) and (z) are referred to as, collectively the "Carve-Out"); and

(ii) an allowed administrative claim with priority over all other administrative claims in the Cases (subject only to the Carve-Out), including all claims of the kind specified under §§ 503(b) and 507(b) of the Bankruptcy Code (the Adequate Protection Claims), which administrative claim shall have recourse to and be payable from all pre- and post-petition property of the Debtor, except the proceeds or property recovered in respect of any Avoidance Actions.

16. The aforementioned conditional adequate protection will sufficiently protect the CPCDC and Foresters alleged interest in the Cash Collateral. Accordingly, the Trustee submits that the proposed adequate protection is fair and reasonable under the circumstances and satisfies the requirements of the Bankruptcy Code.

Conclusion

17. As set forth above, the Trustee has a need to use cash to continue to preserve, maintain, and market Estate assets. The Trustee lacks sufficient funds with which to fund costs of preservation, maintenance and marketing without resorting to the funds which constitute potential Cash Collateral. Without the use of the alleged Cash Collateral, the Trustee will be immediately and irreparably harmed to the detriment of its estate and all parties-in-interest. The relief requested is, therefore, critical to preserve, maintain, and market the assets of the Estate.

18. A proposed form of Order is appended hereto as Exhibit “A” and incorporated herein by reference.

NOTICE OF OPPORTUNITY FOR HEARING

Your rights may be affected. You should read this document carefully and consult your attorney about your rights and the effect of this document. If you do not want the Court to grant the requested relief, or you wish to have your views considered, you must file a written response or objection to the requested relief with the Clerk of the United States Bankruptcy Court for the Western District of Oklahoma, 215 Dean A. McGee Avenue, Oklahoma City, Oklahoma 73102 no later than 14 days from the date of filing of this request for relief. You should also serve a file-stamped copy of your response or objection to the undersigned movant/movant’s attorney [and others who are required to be served] and file a certificate of service with the Court. If no response or objection is timely filed, the Court may grant the requested relief without a hearing or further notice. The 14

day period includes the three (3) days allowed for mailing provided for in Fed. R. Bankr. P. 9006(f).

**NOTICE OF HEARING
(TO BE HELD IF A RESPONSE IS FILED)**

Notice is hereby given that if a response to the Motion is filed, the hearing on the matter will be held on May 9, 2018, at 9:30 a.m. before the Honorable Sarah A. Hall, in the 9th floor courtroom of the United States Bankruptcy Court for the Western District of Oklahoma, 215 Dean A. McGee Avenue, Oklahoma City, OK 73102. If no response is timely filed and the Court grants the requested relief prior to the above-referenced hearing date, the hearing will be stricken from the docket of the Court.

WHEREFORE, Trustee respectfully requests entry of an order, substantially similar to the proposed form of order attached hereto, granting the relief requested herein and such other and further relief as the Court may deem just.

Date: April 18, 2018:

Respectfully submitted,

/s/ Gary M. McDonald

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Counsel for the Trustee, John D. Mashburn

CERTIFICATE OF SERVICE

I hereby certify that on the 19th day of April, 2018, I electronically served the foregoing instrument with the Clerk of Court using the CM/ECF System for filing and transmittal of a Notice of Electronic Filing to the CM/ECF registrants that was sent to the individuals listed below. I further certify that on the 19th day of April, 2018, a true and correct copy of the foregoing instrument was mailed with proper postage fully paid to the creditors and parties-in-interest listed on Exhibit “B” attached hereto.

Larry Glenn Ball on behalf of Interested Party Oklahoma Baptist University

Kevin M. Coffey on behalf of Creditor Britney Honsinger

Kevin M. Coffey on behalf of Plaintiff Britney Honsinger

Roger D. Everett on behalf of Creditor Ford Motor Credit Company, LLC.

Jared Dwain Giddens on behalf of Attorney Jared D Giddens

Jared Dwain Giddens on behalf of Creditor Benedictine Fathers of Sacred Heart Mission, Inc.

John B. Heatly on behalf of Creditor Catholic Order of Foresters

Christopher Carl Lind on behalf of Creditor Affordable Construction Company

John Mashburn on behalf of Trustee John D. Mashburn

John D. Mashburn

J. Patrick Mensching on behalf of Creditor Compass Group USA, Inc.

Ross A. Plourde on behalf of Debtor Catholic University of Oklahoma

Ross A. Plourde on behalf of Defendant Catholic University of Oklahoma

Courtney D. Powell on behalf of Creditor Citizen Potawatomie Community Development Corporation

Michael A Rubenstein on behalf of Interested Party Home Integration, Inc.

Ted Matthew Smith on behalf of Creditor Dana Bucko

Angela N. Stuteville on behalf of Creditor Toyota Motor Credit Corporation

United States Trustee

Bryan Joseph Wells on behalf of Attorney Bryan J Wells

Bryan Joseph Wells on behalf of Creditor Benedictine Fathers of Sacred Heart Mission, Inc.

George J Wright on behalf of Creditor Citizen Potawatomi Nation

/s/ Gary M. McDonald

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF OKLAHOMA**

IN RE: CATHOLIC UNIVERSITY OF OKLAHOMA,)	
)	Case No. 17-15134 SAH
)	Chapter 7
Debtor.)	

**ORDER AUTHORIZING (I) USE OF FUNDS WHICH MAY CONSTITUTE CASH
COLLATERAL, PURSUANT TO 11 U.S.C. § 363(c) AND (II) PROVIDE
ADEQUATE PROTECTION PURSUANT TO 11 U.S.C. §§ 361 AND 363**

This matter comes on for consideration on the Trustee’s Motion for Authorization to (a) Use Funds Which May Constitute Cash Collateral, Pursuant to 11 U.S.C. § 363(c) and (b) Provide Adequate Protection Pursuant to 11 U.S.C. §§ 361 and 363, and Notice of Opportunity for Hearing, filed April ____, 2018 [Dkt. No. ____] (the “Motion”), seeking this Court’s authorization pursuant to sections 105, 361, 362, and 363 of the United States Bankruptcy Code, 11 U.S.C. §§ 101 et seq. (the “Bankruptcy Code”), and Rules 2002, 4001(b), and 9014 of the Federal Rules of Bankruptcy Procedure and Rule 9013.1(G) of the Local Rules (the “Bankruptcy Rules”).

The Motion was filed upon a Notice of Opportunity for Hearing pursuant to Local Rule 9013.1(G), and the time for objection expired on ____, 2018, without any response to the Motion having been filed. Notice has been duly and properly provided to the parties entitled to the same, as shown on the Certificate of Service;

NOW, THEREFORE, THE COURT FINDS AS FOLLOWS:

1. The findings of fact set forth herein are based upon the representation of Movant’s counsel, set forth in the Motion and per the Certificate of Service [Dkt. No. ____].

2. Consideration of the Motion constitutes a “core-proceeding” as defined in 28 U.S.C. § 157(b)(2). This Court has jurisdiction over this proceeding and the parties and property affected hereby pursuant to 28 U.S.C. §§ 157(2)(A) and (M) and 1334.

3. Pursuant to Bankruptcy Rule 4001, due and sufficient notice of the Motion and the relief sought have been given by the Trustee to counsel to Catholic Order of Foresters (“Foresters”) and The Citizens Potawatomi Community Development Corporation (“CPCDC”), which are the entities with an interest in the Cash Collateral, and to the Office of the United States Trustee.

4. The Trustee should be granted authority pursuant to Bankruptcy Rule 4001(b)(2) to use of the alleged Cash Collateral in order to permit, among other things, the preservation of the Debtor’s assets and the orderly administration of its estate.

IT IS HEREBY ORDERED THAT:

1. The Motion is granted and the relief requested therein is authorized. The Court authorizes the Trustee to use Cash Collateral, up to the cap amount of \$250,000, for the administration, preservation, and marketing of the assets of the Estate. Such cap amount may be increased by agreement and consent of CPCDC and Foresters in writing, or by future order of this Court.

2. As adequate protection for the usage of Cash Collateral in addition to the potential equity cushion in the University Campus, available to each CPCDC and Foresters in the event of diminution of the Cash Collateral interests of Foresters and CPCDC, the Court hereby grants to CPCDC and Foresters, in the same priority and extent of their existing pre-petition security interests in such Cash Collateral utilized:

(i) subject to existing liens and mortgages, a replacement lien and security interest on the Pre-Petition Collateral and all other of the Debtor’s now owned and

hereafter-acquired real and personal property, assets and rights, of any kind or nature, wherever located, and the accounts receivable, proceeds, products, rents and profits thereof, whether arising from § 552(b) of the Bankruptcy Code or otherwise (other than causes of action arising under the Bankruptcy Code, including, all of the Debtor's rights in and claims and causes of action under §§ 541, 542, 544, 545, 547, 548, 549, 550, 551, 552(b), and 553 or any other avoidance actions under the Bankruptcy Code (all such actions, the "Avoidance Actions") which replacement liens shall have no recourse to the proceeds or property recovered in respect of any Avoidance Actions, senior to any other security interest or liens, subject only to (x) valid, perfected and enforceable pre-petition liens (if any) which are senior to CPCDC and/or Forester's liens or security interest as of the Petition Date, (y) the payment of allowed professional fees and disbursements incurred by the Debtor, and (z) the payment of United States Trustee Fees, pursuant to 28 U.S.C. § 1930 ("United States Trustee's Fees") (the items identified in (y) and (z) are referred to as, collectively the "Carve-Out"); and

(ii) an allowed administrative claim with priority over all other administrative claims in the Cases (subject only to the Carve-Out), including all claims of the kind specified under §§ 503(b) and 507(b) of the Bankruptcy Code (the Adequate Protection Claims'), which administrative claim shall have recourse to and be payable from all pre- and post-petition property of the Debtor, except the proceeds or property recovered in respect of any Avoidance Actions.

3. Without the necessity of the filing of financing statements, mortgages, or other documents, this Order shall be sufficient evidence of CPCDC and Foresters' perfected security interests and liens granted in the Collateral pursuant to this Order.

4. In the event this Court stays, modifies, or vacates any of the provisions of this Order, such modifications, stays, or vacation shall not affect the rights and priorities of CPCDC and Foresters granted pursuant to this Order.

DATED this ____ day of April, 2018.

BY THE COURT:

TERRENCE L. MICHAEL, CHIEF JUDGE
UNITED STATES BANKRUPTCY COURT

Label Matrix for local noticing
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OKLAHOMA TAX COMMISSION
LEGAL DIVISION
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SUITE 1500
OKLAHOMA CITY, OK 73102-8601

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244 OLD LAGRANGE RD, SUITE 3
CRESTWOOD KY 40014

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 CHICAGO IL 60686-0054

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 655 RESEARCH PARKWAY, SUITE 200
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 3713 SAINT LAURENT BLVD, SUITE 301
 MONTREAL QC H2X 2V7

ORVILLE B. NICHOLS C/O JOHN M. NICHOLS P O B
 OKLAHOMA CITY OK 73101

OUHSC
 BSEB ROOM 100
 P O BOX 26901
 OKLAHOMA CITY OK 73126-0901

Oklahoma Baptist University
 c/o Larry Ball
 100 N. Broadway, Suite 2900
 Oklahoma City, OK 73102-8865

Oklahoma City Community Foundation
 PO Box 1146
 Oklahoma City, OK 73101-1146

Oklahoma Employment Security Commission
 PO BOX 53039
 OKLAHOMA CITY, OK 73152-3039

Oklahoma State Regents for Higher Ed
 655 Research Parkway, Suite 200
 Oklahoma City OK 73104-6217

Oklahoma State Regents for Higher Education
 P.O. Box 108850
 Oklahoma City, OK 73101-8850

Olde Master Originals, LLC
 6244 Old LaGrange Rd
 Ste 3
 Crestwood, KY 40014-7537

Orville B. Nichols
 PO Box 1096
 Oklahoma City, OK 73101-1096

PARADIGM REALTY ADVISORS, LLC
 4500 S. GARNETT RD, SUITE 600
 TULSA OK 74146-5211

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 C/O JAMES E. SMITH
 1900 W. MACARTHUR
 SHAWNEE OK 74804-2403

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 Amenia, NY 12501-0056

PO Box 741
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 Gillette, WY 82717

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 PO Box 41021
 Norfolk, VA 23541-1021

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 13808 Wireless Way
 Oklahoma City, OK 73134-2501

Paul Carney
 2713 Old Towne Trail
 Shawnee, OK 74804-5601

Paul Scheetz
 c/o Ralph Saenz
 Nicklas, Sanes & Lile Inc
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 Lawton, OK 73501-4307

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 27 Waterview Dr, 3rd Fl
 Shelton CT 06484-4301

Pitney Bowes Global Financial Services LLC
 27 Waterview Drive
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Pitney Bowes Inc
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Christ the King Catholic Church
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Oklahoma City, OK 73156-0508

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18430 Angel Ln.
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SHAWNEE NEWS-STAR P O BOX 1688
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3100 CLASSEN
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SHAWNEE OK 74801-6667

SRP CONSULTING LLC
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DEPT DAL
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1429 WEST MAIN STREET
OKLAHOMA CITY OK 73106-5225

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BROKEN ARROW OK 74012-7327

STEPHEN KAPPES
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SHAWNEE OK 74804-2352

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MR. & MRS. JOSEPH DOWD
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ANACORTES WA 98221-4117

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Pittsburgh PA 15251-0236

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P O Box 1146
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3100 Classen Blvd.
Norman, OK 73071
Norman, OK 73071-4053

Smith Southern Equipment Inc. dba Smith Hami
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Lubbock, TX 79453-3008

St. Joseph Church
PO Box 1585
Ada, OK 74821-1585

Staples Business Credit
PO Box 105638
Atlanta, GA 30348-5638

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SHAWNEE OK 74804-1798

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STAN DEMERRITT, SECRETARY
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8000 NW 131ST CIR OKLAHOMA CITY OK 73142

THE ESTATE OF VIRGINIA KERLEY CADE THE VIRGI
2708 NW 59TH
OKLAHOMA CITY OK 73112-7026

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MANHATTAN KS 66502-6233

THE LOY R. & MARIAN MORRIS REVOCABLE TRU C/O
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201 ROBERT S. KERR, SUITE 1600
OKLAHOMA CITY OK 73102-4210

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100 N. BROADWAY SUITE 3400
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OKLAHOMA CITY OK 73105-5408

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CAROL STREAM IL 60197-5855

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BANKFIRST INS SERVICES INC.
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TULSA OK 74105-7132

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AUSTIN TX 78714-0285

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greg haubrich
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c/o Conner & Winters, LLP
Jared Giddens/Bryan Wells
211 N. Robinson Ave., Suite 1700
Oklahoma City, OK 73102-7136

The Estate of Evelyn Goodall
c/o Pat O'Hara
13808 Wireless Way
Oklahoma City, OK 73134-2501

The Estate of John H. Goodall
c/o Pat O'Hara
13808 Wireless Way
Oklahoma City, OK 73134-2501

The Oklahoman
P O Box 268880
Oklahoma City OK 73126-8880

(p)TOYOTA MOTOR CREDIT CORPORATION
PO BOX 8026
CEDAR RAPIDS IA 52408-8026

United Healthcare Insurance Company
Attn: CDM/ Bankruptcy
185 Asylum Street -03B
Hartford, CT 06103-3402

United States Trustee
United States Trustee
215 Dean A. McGee Ave., 4th Floor
Oklahoma City, OK 73102-3479

VAN'S PIG STAND
717 E HIGHLAND
SHAWNEE OK 74801-7159

VICKIE JEAN
4105 COPPER ROCK DRIVE
EDMOND, OK 73025-2913

VIRGINIA G. PIPER CHARITABLE TRUST DR. JUDY
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VISA CORPORATION CARD CENTER P O BOX 22116
TULSA OK 74121-2116

VISIT SHAWNEE INC. P O BOX 405
SHAWNEE OK 74802-0405

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